

**In the Claims**

1. (Currently Amended) An FRP panel for an automobile comprising a panel portion having a first FRP layer on a first surface side and a second FRP layer on a second surface side on an opposite side of the first surface, wherein either of the first and second FRP layers is formed as a ~~lower rigidity or lower strength or both lower rigidity and lower strength~~ FRP layer, and the ~~lower rigidity or lower strength or both lower rigidity and lower strength~~ FRP layer forms a crushable structure that absorbs impacts to a pedestrian during a collision, wherein differences in ~~rigidity or differences in strength or both~~ are provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers, wherein said panel portion is an FRP solid plate formed integrally with said first FRP layer and said second FRP layer and said difference in strength is provided by providing a high breaking elongation layer not containing reinforcing fibers into any one of said first and second FRP layers.

2. (Cancelled)

3. (Previously Presented) The FRP panel according to claim 1, wherein said panel portion is a panel element which has a space between said first FRP layer and said second FRP layer.

4. (Previously Presented) The FRP panel according to claim 3, wherein a core material is disposed in said space.

5. (Previously Presented) The FRP panel according to claim 1, wherein a plurality of panel portions are provided, and a space is formed between adjacent panel portions.

6. (Previously Presented) The FRP panel according to claim 5, wherein a core material is disposed in said space.

7.-14. (Cancelled)

15. (Previously Presented) The FRP panel according to claim 1, wherein said difference in strength is provided by introducing a discontinuous part of a reinforcing fiber substrate into at least one reinforcing fiber substrate layer of any one of said first and second FRP layers.

16. (Previously Presented) The FRP panel according to claim 15, wherein a plurality of discontinuous parts are provided.

17. (Previously Presented) The FRP panel according to claim 15, wherein said discontinuous part extends almost straightly.

18. (Cancelled)

19. (Currently Amended) The FRP panel according to claim [[18]] 1, wherein said high breaking elongation layer comprises a high breaking elongation resin, and said high breaking elongation resin comprises a thermoplastic resin having a low affinity in adhesion with a matrix resin of said FRP layer.

20. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a thermoplastic resin film.

21. (Previously Presented) The FRP panel according to claim 19, wherein said high breaking elongation layer comprises a multi-layer laminated film.

22. (Currently Amended) The FRP panel according to claim 3, wherein said difference in ~~rigidity or said difference in~~ strength ~~or both~~ is provided by providing a difference in thickness between said first and second FRP layers.

23. (Previously Presented) The FRP panel according to claim 4, wherein a difference in planarity and rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.

24. (New) An FRP panel for an automobile comprising a panel portion having a first FRP layer on a first surface side and a second FRP layer on a second surface side on an opposite side of the first surface, wherein either of the first and second FRP layers is formed as a lower-strength FRP layer, and the lower-strength FRP layer forms a crushable structure that absorbs impacts to a pedestrian during a collision, wherein differences in strength are provided by one or two or more differences selected from the group consisting of a difference in amount of reinforcing fibers, a difference in property of reinforcing fibers and a difference in orientation of reinforcing fibers, wherein said panel portion is an FRP solid plate formed integrally with said first FRP layer and said second FRP layer and said difference in strength is provided by introducing a discontinuous part of a reinforcing fiber substrate, which is a trigger point for breakage, into at least one reinforcing fiber substrate layer of any one of said first and second FRP layers.

25. (New) The FRP panel according to claim 24, wherein said panel portion is a panel element which has a space between said first FRP layer and said second FRP layer.

26. (New) The FRP panel according to claim 25, wherein a core material is disposed in said space.

27. (New) The FRP panel according to claim 24, wherein a plurality of panel portions are provided, and a space is formed between adjacent panel portions.

28. (New) The FRP panel according to claim 27, wherein a core material is disposed in said space.

29. (New) The FRP panel according to claim 24, wherein said high breaking elongation layer comprises a thermoplastic resin film.

30. (New) The FRP panel according to claim 24, wherein said high breaking elongation layer comprises a multi-layer laminated film.

31. (New) The FRP panel according to claim 25, wherein said difference in strength is provided by providing a difference in thickness between said first and second FRP layers.

32. (New) The FRP panel according to claim 26, wherein a difference in planar rigidity against external force is provided between said first and second FRP layers by providing a difference in hardness between a surface and a back surface of said core material.